

IN THE SPECIFICATION

Please enter the following amendment to the Specification:

Please replace the cross-referencing paragraph on page 1 of the Specification with the following new cross-referencing paragraph:

CROSS REFERENCE TO RELATED APPLICATIONS

This Application is a Divisional of U.S. Application No. 09/881,793, filed June 15, 2001 and entitled "SYSTEMS AND METHODS FOR SENSING AN ACOUSTIC SIGNAL USING MICROELECTROMECHANICAL SYSTEMS TECHNOLOGY", now U.S. Patent No. US 6,688,169, the teachings of which are hereby incorporated by reference in their entirety.